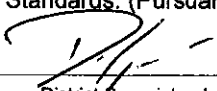


NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: 
District Superintendent or Designee

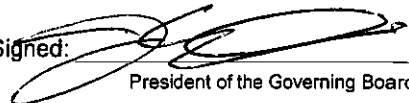
Date: 12/12/2019

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 12, 2019

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dennis Snelling

Telephone: (916) 771-1600 Ext. 50111

Title: Associate Superintendent-Business

E-mail: dsnelling@rcsdk8.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	97,263,483.00	97,263,483.00	15,567,369.36	96,922,460.00	(341,023.00)	-0.4%
2) Federal Revenue		8100-8299	105,560.00	105,560.00	0.00	105,560.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,075,796.00	2,075,796.00	0.00	3,508,789.00	1,432,993.00	69.0%
4) Other Local Revenue		8600-8799	667,795.00	667,795.00	319,037.76	740,061.00	72,266.00	10.8%
5) TOTAL, REVENUES			100,112,634.00	100,112,634.00	15,886,407.12	101,276,870.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	50,353,307.00	50,353,307.00	13,777,880.14	50,173,701.00	179,606.00	0.4%
2) Classified Salaries		2000-2999	9,007,672.00	9,007,672.00	2,846,050.24	8,955,614.00	52,058.00	0.6%
3) Employee Benefits		3000-3999	17,098,139.00	17,098,139.00	4,881,494.22	17,078,935.00	19,204.00	0.1%
4) Books and Supplies		4000-4999	4,939,505.00	4,939,505.00	866,579.96	4,819,062.00	120,443.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	5,641,498.00	5,641,498.00	1,623,778.79	5,585,217.00	56,281.00	1.0%
6) Capital Outlay		6000-6999	96,995.00	96,995.00	115,300.09	777,860.00	(680,865.00)	-702.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	718,898.00	718,898.00	235,727.62	718,959.00	(61.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(416,850.00)	(416,850.00)	0.00	(413,024.00)	(3,826.00)	0.9%
9) TOTAL, EXPENDITURES			87,439,164.00	87,439,164.00	24,346,811.06	87,696,324.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,673,470.00	12,673,470.00	(8,460,403.94)	13,580,546.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	315,504.00	315,504.00	0.00	315,732.00	228.00	0.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,308,413.00)	(16,308,413.00)	0.00	(16,260,482.00)	47,931.00	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,992,909.00)	(15,992,909.00)	0.00	(15,944,750.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,319,439.00)	(3,319,439.00)	(8,460,403.94)	(2,364,204.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,990,529.00	21,990,529.00		24,429,270.00	2,438,741.00	11.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,990,529.00	21,990,529.00		24,429,270.00		
d) Other Restatements		9795	0.00	0.00		(68,324.00)	(68,324.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			21,990,529.00	21,990,529.00		24,360,946.00		
2) Ending Balance, June 30 (E + F1e)			18,671,090.00	18,671,090.00		21,996,742.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	285,560.00	285,560.00		266,376.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,055,029.00	3,055,029.00		3,923,964.00		
Maintenance	0000	9760	400,000.00					
Curriculum Adoption	0000	9760	1,916,721.00					
New School Start-Up	0000	9760	420,000.00					
Wi-Fi Upgrades	0000	9760	215,900.00					
Classroom Televisions	0000	9760	2,408.00					
Grades 6-8 Musical Instruments	0000	9760	100,000.00					
Maintenance	0000	9760		400,000.00				
Curriculum Adoption	0000	9760		1,916,721.00				
New School Start-Up	0000	9760		420,000.00				
Wi-Fi Upgrades	0000	9760		215,900.00				
Classroom Televisions	0000	9760		2,408.00				
Grades 6-8 Musical Instruments	0000	9760		100,000.00				
Maintenance	0000	9760				400,000.00		
Curriculum Adoption	0000	9760				2,155,158.00		
New School Start-Up	0000	9760				420,000.00		
Wi-Fi Upgrades	0000	9760				365,900.00		
Safety Measures	0000	9760				149,278.00		
Classroom Televisions	0000	9760				1,628.00		
Grades 6-8 Musical Instruments	0000	9760				100,000.00		
Bus Replacement	0000	9760				332,000.00		
d) Assigned								
Other Assignments		9780	3,690,316.00	3,690,316.00		3,889,388.00		
Site/Department Carryover	0000	9780	400,000.00					
Medi-Cal Administrative Activities	0000	9780	340,709.00					
LCFF Supplemental	0000	9780	321,477.00					
Erate	0000	9780	162,101.00					
2% Board Reserve	0000	9780	2,466,029.00					
Site/Department Carryover	0000	9780		400,000.00				
Medi-Cal Administrative Activities	0000	9780		340,709.00				
LCFF Supplemental	0000	9780		321,477.00				
Erate	0000	9780		162,101.00				
2% Board Reserve	0000	9780		2,466,029.00				

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Site/Department Carryover	0000	9780				400,000.00		
Medi-Cal Administrative Activities	0000	9780				503,048.00		
LCFF Supplemental	0000	9780				391,663.00		
Erate	0000	9780				107,648.00		
2% Board Reserve	0000	9780				2,487,029.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,699,043.00	3,699,043.00		3,730,543.00		
Unassigned/Unappropriated Amount		9780	7,931,142.00	7,931,142.00		10,176,471.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	41,396,267.00	41,396,267.00	11,410,866.00	41,220,215.00	(176,052.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	14,189,666.00	14,189,666.00	3,357,280.00	8,743,612.00	(5,446,054.00)	-38.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	255,802.00	255,802.00	0.00	260,752.00	4,950.00	1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	35,039,215.00	35,039,215.00	0.00	37,736,133.00	2,696,918.00	7.7%
Unsecured Roll Taxes		8042	746,633.00	746,633.00	764,063.76	825,431.00	78,798.00	10.6%
Prior Years' Taxes		8043	8,335.00	8,335.00	20.11	10,461.00	2,126.00	25.5%
Supplemental Taxes		8044	839,627.00	839,627.00	36,554.93	794,420.00	(45,207.00)	-5.4%
Education Revenue Augmentation Fund (ERAF)		8045	3,933,192.00	3,933,192.00	0.00	6,433,781.00	2,500,589.00	63.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	860,116.00	860,116.00	0.00	903,738.00	43,622.00	5.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			97,268,853.00	97,268,853.00	15,568,784.80	96,928,543.00	(340,310.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,370.00)	(5,370.00)	(1,415.44)	(6,083.00)	(713.00)	13.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,263,483.00	97,263,483.00	15,567,369.36	96,922,460.00	(341,023.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	105,560.00	105,560.00	0.00	105,560.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			105,560.00	105,560.00	0.00	105,560.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	351,546.00	351,546.00	0.00	351,546.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,722,920.00	1,722,920.00	0.00	1,768,378.00	45,458.00	2.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,330.00	1,330.00	0.00	1,388,865.00	1,387,535.00	104325.9%
TOTAL, OTHER STATE REVENUE			2,075,796.00	2,075,796.00	0.00	3,508,789.00	1,432,993.00	69.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	(4,430.00)	(4,430.00)	148.25	(4,282.00)	148.00	-3.3%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,000.00	97,000.00	32,534.98	97,000.00	0.00	0.0%
Interest		8660	430,000.00	430,000.00	139,532.93	430,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	100,000.00	100,000.00	82,118.12	95,000.00	(5,000.00)	-5.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	45,225.00	45,225.00	64,703.48	122,343.00	77,118.00	170.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			667,795.00	667,795.00	319,037.76	740,061.00	72,266.00	10.8%
TOTAL, REVENUES			100,112,634.00	100,112,634.00	15,886,407.12	101,276,870.00	1,164,236.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	43,562,158.00	43,562,158.00	11,626,960.30	43,364,344.00	197,814.00	0.5%
Certificated Pupil Support Salaries		1200	1,681,229.00	1,681,229.00	461,240.88	1,653,923.00	27,306.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,104,920.00	5,104,920.00	1,689,678.96	5,100,434.00	4,486.00	0.1%
Other Certificated Salaries		1900	5,000.00	5,000.00	0.00	55,000.00	(50,000.00)	-1000.0%
TOTAL, CERTIFICATED SALARIES			50,353,307.00	50,353,307.00	13,777,880.14	50,173,701.00	179,606.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	399,589.00	399,589.00	104,211.53	393,310.00	6,279.00	1.6%
Classified Support Salaries		2200	3,445,367.00	3,445,367.00	1,084,212.46	3,483,413.00	(38,046.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	919,290.00	919,290.00	308,145.43	921,925.00	(2,635.00)	-0.3%
Clerical, Technical and Office Salaries		2400	3,111,016.00	3,111,016.00	1,055,060.00	3,160,285.00	(49,269.00)	-1.6%
Other Classified Salaries		2900	1,132,410.00	1,132,410.00	294,420.82	996,681.00	135,729.00	12.0%
TOTAL, CLASSIFIED SALARIES			9,007,672.00	9,007,672.00	2,846,050.24	8,955,614.00	52,058.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,178,103.00	8,178,103.00	2,341,472.81	8,530,069.00	(351,966.00)	-4.3%
PERS		3201-3202	1,762,705.00	1,762,705.00	537,373.92	1,726,044.00	36,661.00	2.1%
OASDI/Medicare/Alternative		3301-3302	1,291,294.00	1,291,294.00	389,426.66	1,319,992.00	(28,698.00)	-2.2%
Health and Welfare Benefits		3401-3402	4,420,071.00	4,420,071.00	1,238,282.61	4,310,043.00	110,028.00	2.5%
Unemployment Insurance		3501-3502	27,445.00	27,445.00	7,868.13	27,996.00	(551.00)	-2.0%
Workers' Compensation		3601-3602	581,930.00	581,930.00	166,644.91	593,554.00	(11,624.00)	-2.0%
OPEB, Allocated		3701-3702	295,426.00	295,426.00	121,806.89	259,246.00	36,180.00	12.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	541,165.00	541,165.00	78,618.29	311,991.00	229,174.00	42.3%
TOTAL, EMPLOYEE BENEFITS			17,098,139.00	17,098,139.00	4,881,494.22	17,078,935.00	19,204.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	(175.00)	1,976.00	(1,976.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,050,523.00	4,050,523.00	630,963.59	3,811,592.00	238,931.00	5.9%
Noncapitalized Equipment		4400	888,982.00	888,982.00	235,791.37	1,005,494.00	(116,512.00)	-13.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,939,505.00	4,939,505.00	866,579.96	4,819,062.00	120,443.00	2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,627,372.00	1,627,372.00	13,168.71	1,751,801.00	(124,429.00)	-7.6%
Travel and Conferences		5200	171,313.00	171,313.00	48,544.84	208,591.00	(37,278.00)	-21.8%
Dues and Memberships		5300	41,170.00	41,170.00	40,991.00	45,495.00	(4,325.00)	-10.5%
Insurance		5400-5450	746,746.00	746,746.00	195,170.45	729,763.00	16,983.00	2.3%
Operations and Housekeeping Services		5500	1,740,779.00	1,740,779.00	544,881.08	1,740,779.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	594,080.00	594,080.00	436,904.15	654,579.00	(60,499.00)	-10.2%
Transfers of Direct Costs		5710	(821,742.00)	(821,742.00)	(23,011.00)	(845,547.00)	23,805.00	-2.9%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	(15,000.00)	(2,798.89)	(16,000.00)	1,000.00	-6.7%
Professional/Consulting Services and Operating Expenditures		5800	1,211,146.00	1,211,146.00	243,913.47	909,390.00	301,756.00	24.9%
Communications		5900	345,634.00	345,634.00	126,014.98	406,366.00	(60,732.00)	-17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,641,498.00	5,641,498.00	1,623,778.79	5,585,217.00	56,281.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	60,345.07	384,584.00	(384,584.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	96,995.00	96,995.00	54,955.02	393,276.00	(296,281.00)	-305.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			96,995.00	96,995.00	115,300.09	777,860.00	(680,865.00)	-702.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	119,429.00	119,429.00	10,898.50	119,429.00	0.00	0.0%
Other Debt Service - Principal		7439	599,469.00	599,469.00	224,829.12	599,530.00	(61.00)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			718,898.00	718,898.00	235,727.62	718,959.00	(61.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(116,850.00)	(116,850.00)	0.00	(113,024.00)	(3,826.00)	3.3%
Transfers of Indirect Costs - Interfund		7350	(300,000.00)	(300,000.00)	0.00	(300,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(416,850.00)	(416,850.00)	0.00	(413,024.00)	(3,826.00)	0.9%
TOTAL, EXPENDITURES			87,439,164.00	87,439,164.00	24,346,811.06	87,696,324.00	(257,160.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	315,504.00	315,504.00	0.00	315,732.00	228.00	0.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			315,504.00	315,504.00	0.00	315,732.00	228.00	0.1%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(16,308,413.00)	(16,308,413.00)	0.00	(16,260,482.00)	47,931.00	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,308,413.00)	(16,308,413.00)	0.00	(16,260,482.00)	47,931.00	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,992,909.00)	(15,992,909.00)	0.00	(15,944,750.00)	48,159.00	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,901,232.00	1,901,232.00	0.00	1,927,274.00	26,042.00	1.4%
2) Federal Revenue		8100-8299	3,921,696.00	3,921,696.00	406,205.04	4,112,635.00	190,939.00	4.9%
3) Other State Revenue		8300-8599	6,577,434.00	6,577,434.00	355,533.00	6,713,453.00	136,019.00	2.1%
4) Other Local Revenue		8600-8799	5,733,522.00	5,733,522.00	2,015,112.98	6,331,842.00	598,320.00	10.4%
5) TOTAL, REVENUES			18,133,884.00	18,133,884.00	2,776,851.02	19,085,204.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,183,172.00	10,183,172.00	2,673,325.95	10,101,509.00	81,663.00	0.8%
2) Classified Salaries		2000-2999	6,090,046.00	6,090,046.00	1,666,006.54	6,159,736.00	(69,690.00)	-1.1%
3) Employee Benefits		3000-3999	10,008,486.00	10,008,486.00	1,309,353.41	9,982,205.00	26,281.00	0.3%
4) Books and Supplies		4000-4999	3,342,360.00	3,342,360.00	946,020.66	3,580,604.00	(238,244.00)	-7.1%
5) Services and Other Operating Expenditures		5000-5999	3,657,400.00	3,657,400.00	709,378.60	4,371,993.00	(714,593.00)	-19.5%
6) Capital Outlay		6000-6999	173,853.00	173,853.00	177,107.78	182,255.00	(8,402.00)	-4.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,290,102.00	2,290,102.00	0.00	2,163,757.00	126,345.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,850.00	116,850.00	0.00	113,024.00	3,826.00	3.3%
9) TOTAL, EXPENDITURES			35,862,269.00	35,862,269.00	7,481,192.94	36,655,083.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,728,385.00)	(17,728,385.00)	(4,704,341.92)	(17,569,879.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	16,308,413.00	16,308,413.00	0.00	16,260,482.00	(47,931.00)	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,308,413.00	16,308,413.00	0.00	16,260,482.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,419,972.00)	(1,419,972.00)	(4,704,341.92)	(1,309,397.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,292,215.00	4,292,215.00		4,707,954.00	415,739.00	9.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,292,215.00	4,292,215.00		4,707,954.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,292,215.00	4,292,215.00		4,707,954.00		
2) Ending Balance, June 30 (E + F1e)			2,872,243.00	2,872,243.00		3,398,557.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,872,243.00	2,872,243.00		3,398,557.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,901,232.00	1,901,232.00	0.00	1,927,274.00	26,042.00	1.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,901,232.00	1,901,232.00	0.00	1,927,274.00	26,042.00	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,292,708.00	2,292,708.00	0.00	2,300,697.00	7,989.00	0.3%
Special Education Discretionary Grants		8182	190,165.00	190,165.00	0.00	195,363.00	5,198.00	2.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	769,580.00	769,580.00	169,348.60	802,963.00	33,383.00	4.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	166,519.00	166,519.00	34,667.92	185,174.00	18,655.00	11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	16,623.00	16,623.00	5,971.00	23,883.00	7,260.00	43.7%
Title III, Part A, English Learner Program	4203	8290	106,083.00	106,083.00	106,406.81	223,024.00	116,941.00	110.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	5630	8290	55,018.00	55,018.00	0.00	56,531.00	1,513.00	2.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	325,000.00	325,000.00	89,810.71	325,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,921,696.00	3,921,696.00	406,205.04	4,112,635.00	190,939.00	4.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	604,734.00	604,734.00	0.00	665,155.00	60,421.00	10.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	245,700.00	245,700.00	0.00	266,339.00	20,639.00	8.4%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,727,000.00	5,727,000.00	355,533.00	5,781,959.00	54,959.00	1.0%
TOTAL, OTHER STATE REVENUE			6,577,434.00	6,577,434.00	355,533.00	6,713,453.00	136,019.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	441,984.00	441,984.00	318,890.72	759,840.00	317,856.00	71.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,056,503.00	1,056,503.00	484,622.26	1,139,673.00	83,170.00	7.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,235,035.00	4,235,035.00	1,211,600.00	4,432,329.00	197,294.00	4.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,733,522.00	5,733,522.00	2,015,112.98	6,331,842.00	598,320.00	10.4%
TOTAL, REVENUES			18,133,884.00	18,133,884.00	2,776,851.02	19,085,204.00	951,320.00	5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,351,950.00	8,351,950.00	2,178,695.50	8,306,171.00	45,779.00	0.5%
Certificated Pupil Support Salaries		1200	1,053,378.00	1,053,378.00	259,911.01	1,032,463.00	20,915.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	777,844.00	777,844.00	234,719.44	762,875.00	14,969.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,183,172.00	10,183,172.00	2,673,325.95	10,101,509.00	81,663.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,832,656.00	3,832,656.00	1,015,037.10	4,005,025.00	(172,369.00)	-4.5%
Classified Support Salaries		2200	1,051,508.00	1,051,508.00	349,705.63	1,050,617.00	891.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	192,289.00	192,289.00	64,096.28	192,289.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,470.00	107,470.00	36,812.33	109,717.00	(2,247.00)	-2.1%
Other Classified Salaries		2900	906,123.00	906,123.00	200,355.20	802,088.00	104,035.00	11.5%
TOTAL, CLASSIFIED SALARIES			6,090,046.00	6,090,046.00	1,666,006.54	6,159,736.00	(69,690.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,656,111.00	6,656,111.00	430,287.70	6,689,297.00	(33,186.00)	-0.5%
PERS		3201-3202	1,323,594.00	1,323,594.00	345,491.67	1,332,694.00	(9,100.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	597,775.00	597,775.00	163,893.48	618,913.00	(21,138.00)	-3.5%
Health and Welfare Benefits		3401-3402	1,116,969.00	1,116,969.00	304,858.34	1,094,989.00	21,980.00	2.0%
Unemployment Insurance		3501-3502	7,635.00	7,635.00	2,066.05	7,771.00	(136.00)	-1.8%
Workers' Compensation		3601-3602	161,680.00	161,680.00	43,770.76	164,717.00	(3,037.00)	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	144,722.00	144,722.00	18,985.41	73,824.00	70,898.00	49.0%
TOTAL, EMPLOYEE BENEFITS			10,008,486.00	10,008,486.00	1,309,353.41	9,982,205.00	26,281.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	205,155.00	205,155.00	29,610.50	213,560.00	(8,405.00)	-4.1%
Books and Other Reference Materials		4200	0.00	0.00	29.93	680.00	(680.00)	New
Materials and Supplies		4300	3,100,605.00	3,100,605.00	904,461.12	3,313,417.00	(212,812.00)	-6.9%
Noncapitalized Equipment		4400	36,600.00	36,600.00	11,919.11	52,947.00	(16,347.00)	-44.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,342,360.00	3,342,360.00	946,020.66	3,580,604.00	(238,244.00)	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	235,700.00	235,700.00	137,558.38	1,512,886.00	(1,277,186.00)	-541.9%
Travel and Conferences		5200	78,574.00	78,574.00	40,754.97	77,417.00	1,157.00	1.5%
Dues and Memberships		5300	3,200.00	3,200.00	3,580.56	3,200.00	0.00	0.0%
Insurance		5400-5450	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	976.76	5,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,730.00	350,730.00	231,226.39	411,223.00	(60,493.00)	-17.2%
Transfers of Direct Costs		5710	821,742.00	821,742.00	23,011.00	845,547.00	(23,805.00)	-2.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	63.00	84.00	(84.00)	New
Professional/Consulting Services and Operating Expenditures		5800	2,136,454.00	2,136,454.00	272,207.54	1,490,636.00	645,818.00	30.2%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,657,400.00	3,657,400.00	709,378.60	4,371,993.00	(714,593.00)	-19.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	112,817.00	112,817.00	112,217.00	112,817.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	61,036.00	61,036.00	64,890.78	69,438.00	(8,402.00)	-13.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			173,853.00	173,853.00	177,107.78	182,255.00	(8,402.00)	-4.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,290,102.00	2,290,102.00	0.00	2,163,757.00	126,345.00	5.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,290,102.00	2,290,102.00	0.00	2,163,757.00	126,345.00	5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	116,850.00	116,850.00	0.00	113,024.00	3,826.00	3.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,850.00	116,850.00	0.00	113,024.00	3,826.00	3.3%
TOTAL, EXPENDITURES			35,862,269.00	35,862,269.00	7,481,192.94	36,655,083.00	(792,814.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	16,308,413.00	16,308,413.00	0.00	16,260,482.00	(47,931.00)	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,308,413.00	16,308,413.00	0.00	16,260,482.00	(47,931.00)	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,308,413.00	16,308,413.00	0.00	16,260,482.00	47,931.00	-0.3%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	99,164,715.00	99,164,715.00	15,567,369.36	98,849,734.00	(314,981.00)	-0.3%
2) Federal Revenue		8100-8299	4,027,256.00	4,027,256.00	406,205.04	4,218,195.00	190,939.00	4.7%
3) Other State Revenue		8300-8599	8,653,230.00	8,653,230.00	355,533.00	10,222,242.00	1,569,012.00	18.1%
4) Other Local Revenue		8600-8799	6,401,317.00	6,401,317.00	2,334,150.74	7,071,903.00	670,586.00	10.5%
5) TOTAL, REVENUES			118,246,518.00	118,246,518.00	18,663,258.14	120,362,074.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,536,479.00	60,536,479.00	16,451,206.09	60,275,210.00	261,269.00	0.4%
2) Classified Salaries		2000-2999	15,097,718.00	15,097,718.00	4,512,056.78	15,115,350.00	(17,632.00)	-0.1%
3) Employee Benefits		3000-3999	27,106,625.00	27,106,625.00	6,190,847.63	27,061,140.00	45,485.00	0.2%
4) Books and Supplies		4000-4999	8,281,865.00	8,281,865.00	1,812,600.62	8,399,666.00	(117,801.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	9,298,898.00	9,298,898.00	2,333,157.39	9,957,210.00	(658,312.00)	-7.1%
6) Capital Outlay		6000-6999	270,848.00	270,848.00	292,407.87	960,115.00	(689,267.00)	-254.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	3,009,000.00	3,009,000.00	235,727.62	2,882,716.00	126,284.00	4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(300,000.00)	(300,000.00)	0.00	(300,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			123,301,433.00	123,301,433.00	31,828,004.00	124,351,407.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,054,915.00)	(5,054,915.00)	(13,164,745.86)	(3,989,333.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	315,504.00	315,504.00	0.00	315,732.00	228.00	0.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			315,504.00	315,504.00	0.00	315,732.00		

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,739,411.00)	(4,739,411.00)	(13,164,745.86)	(3,673,601.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,282,744.00	26,282,744.00		29,137,224.00	2,854,480.00	10.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,282,744.00	26,282,744.00		29,137,224.00		
d) Other Restatements		9795	0.00	0.00		(68,324.00)	(68,324.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			26,282,744.00	26,282,744.00		29,068,900.00		
2) Ending Balance, June 30 (E + F1e)			21,543,333.00	21,543,333.00		25,395,299.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	285,560.00	285,560.00		266,376.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,872,243.00	2,872,243.00		3,398,557.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,055,029.00	3,055,029.00		3,923,964.00		
Maintenance	0000	9760	400,000.00					
Curriculum Adoption	0000	9760	1,916,721.00					
New School Start-Up	0000	9760	420,000.00					
Wi-Fi Upgrades	0000	9760	215,900.00					
Classroom Televisions	0000	9760	2,408.00					
Grades 6-8 Musical Instruments	0000	9760	100,000.00					
Maintenance	0000	9760		400,000.00				
Curriculum Adoption	0000	9760		1,916,721.00				
New School Start-Up	0000	9760		420,000.00				
Wi-Fi Upgrades	0000	9760		215,900.00				
Classroom Televisions	0000	9760		2,408.00				
Grades 6-8 Musical Instruments	0000	9760		100,000.00				
Maintenance	0000	9760				400,000.00		
Curriculum Adoption	0000	9760				2,155,158.00		
New School Start-Up	0000	9760				420,000.00		
Wi-Fi Upgrades	0000	9760				365,900.00		
Safety Measures	0000	9760				149,278.00		
Classroom Televisions	0000	9760				1,628.00		
Grades 6-8 Musical Instruments	0000	9760				100,000.00		
Bus Replacement	0000	9760				332,000.00		
d) Assigned								
Other Assignments		9780	3,690,316.00	3,690,316.00		3,889,388.00		
Site/Department Carryover	0000	9780	400,000.00					
Medi-Cal Administrative Activities	0000	9780	340,709.00					
LCFF Supplemental	0000	9780	321,477.00					
Erate	0000	9780	162,101.00					
2% Board Reserve	0000	9780	2,466,029.00					
Site/Department Carryover	0000	9780		400,000.00				
Medi-Cal Administrative Activities	0000	9780		340,709.00				
LCFF Supplemental	0000	9780		321,477.00				
Erate	0000	9780		162,101.00				
2% Board Reserve	0000	9780		2,466,029.00				

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Site/Department Carryover	0000	9780				400,000.00		
Medi-Cal Administrative Activities	0000	9780				503,048.00		
LCFF Supplemental	0000	9780				391,663.00		
Erate	0000	9780				107,648.00		
2% Board Reserve	0000	9780				2,487,029.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,699,043.00	3,699,043.00		3,730,543.00		
Unassigned/Unappropriated Amount		9790	7,931,142.00	7,931,142.00		10,176,471.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	41,396,267.00	41,396,267.00	11,410,866.00	41,220,215.00	(176,052.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	14,189,666.00	14,189,666.00	3,357,280.00	8,743,612.00	(5,446,054.00)	-38.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	255,802.00	255,802.00	0.00	260,752.00	4,950.00	1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	35,039,215.00	35,039,215.00	0.00	37,736,133.00	2,696,918.00	7.7%
Unsecured Roll Taxes		8042	746,633.00	746,633.00	764,063.76	825,431.00	78,798.00	10.6%
Prior Years' Taxes		8043	8,335.00	8,335.00	20.11	10,461.00	2,126.00	25.5%
Supplemental Taxes		8044	839,627.00	839,627.00	36,554.93	794,420.00	(45,207.00)	-5.4%
Education Revenue Augmentation Fund (ERAF)		8045	3,933,192.00	3,933,192.00	0.00	6,433,781.00	2,500,589.00	63.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	860,116.00	860,116.00	0.00	903,738.00	43,622.00	5.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			97,268,853.00	97,268,853.00	15,568,784.80	96,928,543.00	(340,310.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,370.00)	(5,370.00)	(1,415.44)	(6,083.00)	(713.00)	13.3%
Property Taxes Transfers		8097	1,901,232.00	1,901,232.00	0.00	1,927,274.00	26,042.00	1.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			99,164,715.00	99,164,715.00	15,567,369.36	98,849,734.00	(314,981.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,292,708.00	2,292,708.00	0.00	2,300,697.00	7,989.00	0.3%
Special Education Discretionary Grants		8182	190,165.00	190,165.00	0.00	195,363.00	5,198.00	2.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	769,580.00	769,580.00	169,348.60	802,963.00	33,383.00	4.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	166,519.00	166,519.00	34,667.92	185,174.00	18,655.00	11.2%

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Title III, Part A, Immigrant Student Program	4201	8290	16,623.00	16,623.00	5,971.00	23,883.00	7,260.00	43.7%
Title III, Part A, English Learner Program	4203	8290	106,083.00	106,083.00	106,406.81	223,024.00	116,941.00	110.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	55,018.00	55,018.00	0.00	56,531.00	1,513.00	2.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	430,560.00	430,560.00	89,810.71	430,560.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,027,256.00	4,027,256.00	406,205.04	4,218,195.00	190,939.00	4.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	351,546.00	351,546.00	0.00	351,546.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materir		8560	2,327,654.00	2,327,654.00	0.00	2,433,533.00	105,879.00	4.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	245,700.00	245,700.00	0.00	266,339.00	20,639.00	8.4%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,728,330.00	5,728,330.00	355,533.00	7,170,824.00	1,442,494.00	25.2%
TOTAL, OTHER STATE REVENUE			8,653,230.00	8,653,230.00	355,533.00	10,222,242.00	1,569,012.00	18.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	441,984.00	441,984.00	318,890.72	759,840.00	317,856.00	71.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	(4,430.00)	(4,430.00)	148.25	(4,282.00)	148.00	-3.3%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,000.00	97,000.00	32,534.98	97,000.00	0.00	0.0%
Interest		8660	430,000.00	430,000.00	139,532.93	430,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	100,000.00	100,000.00	82,118.12	95,000.00	(5,000.00)	-5.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,101,728.00	1,101,728.00	549,325.74	1,262,016.00	160,288.00	14.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,235,035.00	4,235,035.00	1,211,600.00	4,432,329.00	197,294.00	4.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,401,317.00	6,401,317.00	2,334,150.74	7,071,903.00	670,586.00	10.5%
TOTAL, REVENUES			118,246,518.00	118,246,518.00	18,663,258.14	120,362,074.00	2,115,556.00	1.8%

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Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	51,914,108.00	51,914,108.00	13,805,655.80	51,670,515.00	243,593.00	0.5%
Certificated Pupil Support Salaries		1200	2,734,607.00	2,734,607.00	721,151.89	2,686,386.00	48,221.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,882,764.00	5,882,764.00	1,924,398.40	5,863,309.00	19,455.00	0.3%
Other Certificated Salaries		1900	5,000.00	5,000.00	0.00	55,000.00	(50,000.00)	-1000.0%
TOTAL, CERTIFICATED SALARIES			60,536,479.00	60,536,479.00	16,451,206.09	60,275,210.00	261,269.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,232,245.00	4,232,245.00	1,119,248.63	4,398,335.00	(166,090.00)	-3.9%
Classified Support Salaries		2200	4,496,875.00	4,496,875.00	1,433,918.09	4,534,030.00	(37,155.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,111,579.00	1,111,579.00	372,241.71	1,114,214.00	(2,635.00)	-0.2%
Clerical, Technical and Office Salaries		2400	3,218,486.00	3,218,486.00	1,091,872.33	3,270,002.00	(51,516.00)	-1.6%
Other Classified Salaries		2900	2,038,533.00	2,038,533.00	494,776.02	1,798,769.00	239,764.00	11.8%
TOTAL, CLASSIFIED SALARIES			15,097,718.00	15,097,718.00	4,512,056.78	15,115,350.00	(17,632.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,834,214.00	14,834,214.00	2,771,760.51	15,219,366.00	(385,152.00)	-2.6%
PERS		3201-3202	3,086,299.00	3,086,299.00	882,865.59	3,058,738.00	27,561.00	0.9%
OASDI/Medicare/Alternative		3301-3302	1,889,069.00	1,889,069.00	553,320.14	1,938,905.00	(49,836.00)	-2.6%
Health and Welfare Benefits		3401-3402	5,537,040.00	5,537,040.00	1,543,140.95	5,405,032.00	132,008.00	2.4%
Unemployment Insurance		3501-3502	35,080.00	35,080.00	9,934.18	35,767.00	(687.00)	-2.0%
Workers' Compensation		3601-3602	743,610.00	743,610.00	210,415.67	758,271.00	(14,661.00)	-2.0%
OPEB, Allocated		3701-3702	295,426.00	295,426.00	121,806.89	259,246.00	36,180.00	12.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	685,887.00	685,887.00	97,603.70	385,815.00	300,072.00	43.7%
TOTAL, EMPLOYEE BENEFITS			27,106,625.00	27,106,625.00	6,190,847.63	27,061,140.00	45,485.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	205,155.00	205,155.00	29,435.50	215,536.00	(10,381.00)	-5.1%
Books and Other Reference Materials		4200	0.00	0.00	29.93	680.00	(680.00)	New
Materials and Supplies		4300	7,151,128.00	7,151,128.00	1,535,424.71	7,125,009.00	26,119.00	0.4%
Noncapitalized Equipment		4400	925,582.00	925,582.00	247,710.48	1,058,441.00	(132,859.00)	-14.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,281,865.00	8,281,865.00	1,812,600.62	8,399,666.00	(117,801.00)	-1.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,863,072.00	1,863,072.00	150,727.09	3,264,687.00	(1,401,615.00)	-75.2%
Travel and Conferences		5200	249,887.00	249,887.00	89,299.81	286,008.00	(36,121.00)	-14.5%
Dues and Memberships		5300	44,370.00	44,370.00	44,571.56	48,695.00	(4,325.00)	-9.7%
Insurance		5400-5450	771,746.00	771,746.00	195,170.45	754,763.00	16,983.00	2.2%
Operations and Housekeeping Services		5500	1,746,279.00	1,746,279.00	545,857.84	1,746,279.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	944,810.00	944,810.00	668,130.54	1,065,802.00	(120,992.00)	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	(15,000.00)	(2,735.89)	(15,916.00)	916.00	-6.1%
Professional/Consulting Services and Operating Expenditures		5800	3,347,600.00	3,347,600.00	516,121.01	2,400,026.00	947,574.00	28.3%
Communications		5900	346,134.00	346,134.00	126,014.98	406,866.00	(60,732.00)	-17.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,298,898.00	9,298,898.00	2,333,157.39	9,957,210.00	(658,312.00)	-7.1%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	112,817.00	112,817.00	172,562.07	497,401.00	(384,584.00)	-340.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	158,031.00	158,031.00	119,845.80	482,714.00	(304,683.00)	-192.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			270,848.00	270,848.00	292,407.87	960,115.00	(689,267.00)	-254.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,290,102.00	2,290,102.00	0.00	2,163,757.00	126,345.00	5.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	119,429.00	119,429.00	10,898.50	119,429.00	0.00	0.0%
Other Debt Service - Principal		7439	599,469.00	599,469.00	224,829.12	599,530.00	(61.00)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,009,000.00	3,009,000.00	235,727.62	2,882,716.00	126,284.00	4.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(300,000.00)	(300,000.00)	0.00	(300,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(300,000.00)	(300,000.00)	0.00	(300,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			123,301,433.00	123,301,433.00	31,828,004.00	124,351,407.00	(1,049,974.00)	-0.9%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	315,504.00	315,504.00	0.00	315,732.00	228.00	0.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			315,504.00	315,504.00	0.00	315,732.00	228.00	0.1%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			315,504.00	315,504.00	0.00	315,732.00	(228.00)	0.1%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
5640	Medi-Cal Billing Option	192,217.00
6512	Special Ed: Mental Health Services	2,484,635.00
7311	Classified School Employee Professional De	30,351.00
7510	Low-Performing Students Block Grant	42,631.00
9010	Other Restricted Local	648,723.00
Total, Restricted Balance		<u>3,398,557.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,929,181.00	3,929,181.00	312,012.12	3,929,181.00	0.00	0.0%
3) Other State Revenue		8300-8599	253,460.00	253,460.00	24,084.68	253,460.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,440,033.00	2,440,033.00	490,797.58	2,416,000.00	(24,033.00)	-1.0%
5) TOTAL, REVENUES			6,622,674.00	6,622,674.00	826,894.38	6,598,641.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,109,285.00	2,109,285.00	603,959.70	2,119,511.00	(10,226.00)	-0.5%
3) Employee Benefits		3000-3999	701,392.00	701,392.00	203,099.63	716,420.00	(15,028.00)	-2.1%
4) Books and Supplies		4000-4999	3,298,809.00	3,298,809.00	719,442.72	3,297,893.00	916.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	364,500.00	364,500.00	77,456.69	370,949.00	(6,449.00)	-1.8%
6) Capital Outlay		6000-6999	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,898,986.00	6,898,986.00	1,603,958.74	6,929,773.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(276,312.00)	(276,312.00)	(777,064.36)	(331,132.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(276,312.00)	(276,312.00)	(777,064.36)	(331,132.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,963,980.00	1,963,980.00		2,140,783.00	176,803.00	9.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,963,980.00	1,963,980.00		2,140,783.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,963,980.00	1,963,980.00		2,140,783.00		
2) Ending Balance, June 30 (E + F1e)			1,687,668.00	1,687,668.00		1,809,651.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	45,380.00	45,380.00		53,093.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,642,288.00	1,642,288.00		1,756,558.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,929,181.00	3,929,181.00	312,012.12	3,929,181.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,929,181.00	3,929,181.00	312,012.12	3,929,181.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	253,460.00	253,460.00	24,084.88	253,460.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			253,460.00	253,460.00	24,084.88	253,460.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,395,033.00	2,395,033.00	452,141.67	2,371,000.00	(24,033.00)	-1.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	9,808.80	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	28,847.11	20,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,440,033.00	2,440,033.00	490,797.58	2,416,000.00	(24,033.00)	-1.0%
TOTAL, REVENUES			6,622,674.00	6,622,674.00	826,894.38	6,598,641.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,756,397.00	1,756,397.00	488,062.53	1,766,800.00	(10,403.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	269,793.00	269,793.00	89,931.52	269,795.00	(2.00)	0.0%
Clerical, Technical and Office Salaries		2400	83,095.00	83,095.00	25,965.65	82,916.00	179.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,109,285.00	2,109,285.00	603,959.70	2,119,511.00	(10,226.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	358,128.00	358,128.00	100,400.53	354,450.00	3,678.00	1.0%
OASDI/Medicare/Alternative		3301-3302	138,164.00	138,164.00	39,972.42	139,167.00	(1,003.00)	-0.7%
Health and Welfare Benefits		3401-3402	164,838.00	164,838.00	53,370.04	193,323.00	(28,485.00)	-17.3%
Unemployment Insurance		3501-3502	964.00	964.00	276.41	968.00	(4.00)	-0.4%
Workers' Compensation		3601-3602	20,438.00	20,438.00	5,858.19	20,567.00	(129.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	902.59	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,860.00	18,860.00	2,319.45	7,945.00	10,915.00	57.9%
TOTAL, EMPLOYEE BENEFITS			701,392.00	701,392.00	203,099.63	716,420.00	(15,028.00)	-2.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	317,813.00	317,813.00	118,318.57	316,897.00	916.00	0.3%
Noncapitalized Equipment		4400	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Food		4700	2,945,996.00	2,945,996.00	600,124.15	2,945,996.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,298,809.00	3,298,809.00	718,442.72	3,297,893.00	916.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	2,880.41	15,000.00	0.00	0.0%
Dues and Memberships		5300	2,500.00	2,500.00	115.00	2,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,000.00	72,000.00	24,097.18	77,533.00	(5,533.00)	-7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	11,665.10	50,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	2,735.89	15,916.00	(916.00)	-6.1%
Professional/Consulting Services and Operating Expenditures		5800	205,000.00	205,000.00	35,963.11	205,000.00	0.00	0.0%
Communications		5900	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,500.00	364,500.00	77,456.69	370,949.00	(6,449.00)	-1.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
TOTAL, EXPENDITURES			6,898,986.00	6,898,986.00	1,603,958.74	6,929,773.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8930	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,689,100.00	13,689,100.00	4,698,447.86	13,689,100.00	0.00	0.0%
5) TOTAL, REVENUES			13,689,100.00	13,689,100.00	4,698,447.86	13,689,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	9,962.51	61,332.00	(61,332.00)	New
5) Services and Other Operating Expenditures		5000-5999	5,698,800.00	5,698,800.00	2,832,695.60	7,337,233.00	(1,638,433.00)	-28.8%
6) Capital Outlay		6000-6999	3,413,308.00	3,413,308.00	1,453,694.62	9,174,303.00	(5,760,995.00)	-168.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,246,353.00	1,246,353.00	1,169,545.00	1,246,353.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,358,461.00	10,358,461.00	5,465,897.73	17,819,221.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,330,639.00	3,330,639.00	(767,449.87)	(4,130,121.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,330,639.00	3,330,639.00	(767,449.87)	(4,130,121.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,327,484.00	25,327,484.00		27,400,930.00	2,073,446.00	8.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,327,484.00	25,327,484.00		27,400,930.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,327,484.00	25,327,484.00		27,400,930.00		
2) Ending Balance, June 30 (E + F1e)			28,658,123.00	28,658,123.00		23,270,809.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			28,658,123.00	28,658,123.00		23,270,809.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	137,537.98	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8661	13,189,100.00	13,189,100.00	4,660,909.88	13,189,100.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,689,100.00	13,689,100.00	4,698,447.86	13,689,100.00	0.00	0.0%
TOTAL REVENUES			13,689,100.00	13,689,100.00	4,698,447.86	13,689,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	24,592.00	(24,592.00)	New
Noncapitalized Equipment		4400	0.00	0.00	9,962.51	36,740.00	(36,740.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	9,962.51	61,332.00	(61,332.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,678,800.00	5,678,800.00	2,832,695.60	7,317,233.00	(1,638,433.00)	-28.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,698,800.00	5,698,800.00	2,832,695.60	7,337,233.00	(1,638,433.00)	-28.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	30,000.00	30,000.00	22,751.84	5,126,539.00	(5,096,539.00)	-16988.5%
Land Improvements		6170	15,000.00	15,000.00	10,824.00	15,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,368,308.00	3,368,308.00	1,420,118.78	4,032,764.00	(664,456.00)	-19.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,413,308.00	3,413,308.00	1,453,694.62	9,174,303.00	(5,760,995.00)	-168.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	171,353.00	171,353.00	94,545.00	171,353.00	0.00	0.0%
Other Debt Service - Principal		7439	1,075,000.00	1,075,000.00	1,075,000.00	1,075,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,246,353.00	1,246,353.00	1,169,545.00	1,246,353.00	0.00	0.0%
TOTAL EXPENDITURES			10,358,461.00	10,358,461.00	5,465,897.73	17,819,221.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	380.00	380.00	75.05	380.00	0.00	0.0%
5) TOTAL REVENUES			380.00	380.00	75.05	380.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.00	100.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			5,100.00	5,100.00	0.00	5,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,720.00)	(4,720.00)	75.05	(4,720.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,720.00)	(4,720.00)	75.05	(4,720.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,013.00	57,013.00		57,233.00	220.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,013.00	57,013.00		57,233.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,013.00	57,013.00		57,233.00		
2) Ending Net Position, June 30 (E + F1e)			52,293.00	52,293.00		52,513.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	52,293.00	52,293.00		52,513.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	380.00	380.00	75.05	380.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380.00	380.00	75.05	380.00	0.00	0.0%
TOTAL, REVENUES			380.00	380.00	75.05	380.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100.00	100.00	0.00	100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100.00	100.00	0.00	100.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,100.00	5,100.00	0.00	5,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,075.46	11,075.46	11,042.69	11,042.69	(32.77)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,075.46	11,075.46	11,042.69	11,042.69	(32.77)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	22.01	22.01	22.01	22.01	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.01	22.01	22.01	22.01	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,097.47	11,097.47	11,064.70	11,064.70	(32.77)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF	Object	Beginning Balances (Per. Obj.)	July	August	September	October	November	December	January	February
A. BEGINNING CASH (Enter Month Name)										
B. RECEIPTS			28,083,268.00	28,715,582.00	20,616,547.00	20,659,595.00	18,658,035.00	11,552,369.00	35,795,110.00	26,157,466.00
LFFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,037,655.00	2,037,655.00	7,025,058.00	3,667,778.00	3,667,778.00	5,529,954.00	3,734,510.00	3,734,510.00
Property Taxes	8020-8079		37,533.00		(653.00)	763,106.00	1,411.00	21,056,633.00	1,724,400.00	(3,310.00)
Miscellaneous Funds	8080-8099			(327.00)		(436.00)	1,411.00	(968.00)	(968.00)	(868.00)
Federal Revenue	8100-8299				210,938.00	195,267.00	48,320.00	523,681.00	1,003,264.00	39,053.00
Other State Revenue	8300-8599					355,533.00	244,404.00	675,948.00	700,187.00	
Other Local Revenue	8600-8799		551,000.00	483,270.00	721,586.00	578,194.00	563,858.00			461,772.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979						315,732.00			
TOTAL RECEIPTS			2,626,188.00	2,520,588.00	7,957,029.00	5,559,442.00	4,841,503.00	27,784,348.00	7,619,594.00	4,231,157.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		484,913.00	5,268,506.00	5,292,741.00	5,405,046.00	5,429,283.00	552,250.00	10,648,859.00	5,320,012.00
Classified Salaries	2000-2999		673,185.00	1,256,777.00	1,268,647.00	1,313,449.00	1,313,666.00	1,450,276.00	1,398,109.00	1,351,486.00
Employee Benefits	3000-3999		429,965.00	1,911,427.00	1,919,607.00	1,928,849.00	1,909,729.00	604,658.00	3,390,552.00	1,933,540.00
Books and Supplies	4000-4999		491,977.00	647,715.00	172,311.00	500,593.00	490,088.00	648,803.00	517,342.00	1,182,434.00
Services	5000-5999		450,255.00	865,952.00	329,456.00	687,495.00	539,190.00	554,217.00	1,058,900.00	623,953.00
Capital Outlay	6000-6599		109,944.00	173,666.00	(694.00)	9,492.00		32,228.00	85,515.00	29,718.00
Other Outgo	7000-7499		121,787.00	29,890.00		84,051.00	(49,982.00)			
Interfund Transfers Out	7600-7699									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,762,026.00	10,153,933.00	8,982,068.00	9,929,975.00	9,631,974.00	3,842,432.00	17,099,277.00	10,441,143.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199		(136,210.00)	(144,635.00)	(23,666.00)	106,854.00	(261,129.00)	458,766.00	39,960.00	39,960.00
Accounts Receivable	9200-9299		2,621,879.00	1,186,345.00	965,754.00	2,107,535.00	19,028.00	39,960.00		
Due From Other Funds	9310				293,901.00					
Stores	9320									
Prepaid Expenditures	9330			29,382.00		(698.00)				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			2,485,669.00	1,071,092.00	1,235,989.00	2,213,691.00	(242,103.00)	498,746.00	39,960.00	39,960.00
Liabilities and Deferred Inflows										
Accounts Payable	9600-9699			1,536,792.00		15,671.00	73,092.00	197,921.00	197,921.00	197,921.00
Due To Other Funds	9610		1,717,517.00			1,844,718.00				
Current Loans	9640									
Unearned Revenues	9650				152,231.00					
Deferred Inflows of Resources	9690						73,092.00			
SUBTOTAL			1,717,517.00	1,536,792.00	167,902.00	1,844,718.00	73,092.00	197,921.00	197,921.00	197,921.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			769,152.00	(465,700.00)	1,068,087.00	388,973.00	(315,195.00)	300,825.00	(157,961.00)	(157,961.00)
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)			28,715,582.00	20,616,547.00	20,659,595.00	18,658,035.00	11,552,369.00	35,795,110.00	26,157,466.00	19,789,519.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
(Enter Month Name)	OCTOBER								
A. BEGINNING CASH		19,789,519.00	15,895,450.00	26,119,837.00	19,043,487.00				
B. RECEIPTS									
LFFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,529,954.00	3,734,510.00	3,734,510.00	5,529,955.00			49,963,827.00	49,963,827.00
Property Taxes	8020-8079	5,738.00	15,967,990.00	4,919.00	7,408,707.00			46,964,716.00	46,964,716.00
Miscellaneous Funds	8080-8099	(868.00)	(868.00)	(868.00)	(870.00)			1,921,191.00	1,921,191.00
Federal Revenue	8100-8299	62,368.00	119,983.00	22,335.00	3,061,830.00	1,927,274.00		4,218,195.00	4,218,195.00
Other State Revenue	8300-8599	533,426.00	102,192.00		7,459,742.00			10,222,242.00	10,222,242.00
Other Local Revenue	8600-8799	489,011.00	491,064.00	483,161.00	872,752.00			7,071,903.00	7,071,903.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							315,732.00	315,732.00
TOTAL RECEIPTS		6,619,629.00	20,414,871.00	4,244,057.00	24,332,116.00	1,927,274.00	0.00	120,677,806.00	120,677,806.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,387,611.00	5,411,274.00	5,352,115.00	5,522,800.00			60,275,210.00	60,275,210.00
Classified Salaries	2000-2999	1,395,762.00	1,379,065.00	1,387,698.00	927,230.00			15,115,380.00	15,115,380.00
Employee Benefits	3000-3999	1,908,125.00	1,952,180.00	1,979,113.00	7,192,395.00			27,061,140.00	27,061,140.00
Books and Supplies	4000-4999	706,497.00	923,707.00	1,475,476.00	642,723.00			8,399,666.00	8,399,666.00
Services	5000-5999	858,785.00	362,303.00	742,820.00	2,883,884.00			9,957,210.00	9,957,210.00
Capital Outlay	6000-6999	98,957.00	3,994.00	25,224.00	392,071.00			960,115.00	960,115.00
Other Outgo	7000-7499							2,582,716.00	2,582,716.00
Interfund Transfers Out	7500-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		10,355,737.00	10,032,523.00	11,162,446.00	17,794,116.00	2,163,757.00	0.00	124,351,407.00	124,351,407.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	39,960.00	39,960.00	39,960.00	39,961.00			7,180,260.00	7,180,260.00
Due From Other Funds	9310							293,901.00	293,901.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							28,684.00	28,684.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9480							0.00	0.00
SUBTOTAL		39,960.00	39,960.00	39,960.00	39,961.00	0.00	0.00	7,502,845.00	7,502,845.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	197,921.00	197,921.00	197,921.00	197,919.00			6,573,235.00	6,573,235.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							152,231.00	152,231.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		197,921.00	197,921.00	197,921.00	197,919.00	0.00	0.00	6,725,466.00	6,725,466.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		(157,961.00)	(157,961.00)	(157,961.00)	(157,958.00)	0.00	0.00	777,379.00	777,379.00
E. NET INCREASE/DECREASE (B - C + D)		(3,894,069.00)	10,224,287.00	(7,076,350.00)	6,380,042.00	(236,483.00)	0.00	(2,896,222.00)	(3,673,601.00)
F. ENDING CASH (A + E)		15,895,450.00	26,119,837.00	19,043,487.00	25,423,529.00			25,187,046.00	25,187,046.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

2019-20 First Interim Cash Flow Assumptions (Please complete and return to PCOE with budget reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
8010-8099 Revenue Limit Sources			
Principal Apportionment			
Payment schedule per CDE Website (5, 5, 9...) www.cde.ca.gov/fg/aa/pa/papayschedule.asp	Yes		
EPA payments in Sept, Dec, Mar, June	Yes		
Property Taxes (please note source for estimate)	Yes		2019/20 P1
8100 - 8299 Federal Revenue			
Did you include funding disbursed through the cash management system?	Yes		
8600 - 8799 Other Local Revenue			
What Interest Rate did you project?	1.94%	430,000	
Interest adjusted for effect of dry pd financing?	N/A		
Transfers In			
Interfund borrowing transfers from other funds	N/A		
TRANS Proceeds (including Mid-Year TRANS)	N/A		
Dry Pd Financing Arrangement w/County treasurer?	N/A		
EXPENDITURES			
1000 -3999 Salaries and Benefits			
COLAs or retroactive payments included?	N/A	Settled @ Budget Adoption	
Salary rollbacks or furloughs included?	No		
Increases or decrease in H/W premiums included?	N/A		
4000 -6999 Supplies, Services, & Capital Outlay			
Elections, Legal Settlements	Yes	40,000	
Other large payments	Yes	331,156	Bus replacement
7000 - 7499 Other Outgo			
TRANS Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	Yes	718,959	
2019-20 Billback	Yes		
Transfers Out			
Other	N/A		
Other/Notes			

MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2020-2022
FIRST INTERIM 2019-20

	2019-20	2020-21	2021-22
INCOME			
COST OF LIVING ADJUSTMENT (COLA)	3.26%	3.00%	2.80%
LCFF GAP FUNDING	N/A	N/A	N/A
ADA/ENROLLMENT GROWTH	117 ADA increase	100 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	11,528	11,628	11,728
ADA PROJECTIONS	11,064	11,164	11,264
UNDUPLICATED COUNT	3,573	3,573	3,573
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.
STATE--One Time Funds	None	None	None
LOTTERY INCOME-Unrestricted	\$153.00/annual	\$153.00/annual	\$153.00/annual
LOTTERY INCOME-Restricted	\$54.00/annual	\$54.00/annual	\$54.00/annual
INTEREST INCOME	\$430,000	\$430,000	\$430,000
TRANSPORTATION FEES	\$95,000	\$95,000	\$95,000
EXPENSES			
STEP AND COLUMN (ALL STAFF)	District Wide = 2.04%	District Wide = 2.04%	District Wide = 2.04%
SALARY INCREASE	2.00%	0.00%	0.00%
STRS Rate	17.10%	18.40%	18.10%
PERS Rate	19.721%	22.80%	24.90%
RETIREEES	13.0 F.T.E.	7.0 F.T.E.	7.0 F.T.E.
GROWTH POSITIONS - TEACHERS	11.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
GROWTH POSITIONS - SPED CERT	7.5 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - Instructional Aides	10.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Rate increase 5%	Rate increase 5%	Rate increase 5%
TRANSPORTATION CONTRACT WITH RJUHSD	5% increase over prior year	5% increase over prior year	5% increase over prior year
UTILITIES	2.5% Increase	2.5% Increase	2.5% Increase
Routine Restricted Maintenance	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Cost to Pre-fund not included	Cost to Pre-fund not included	Cost to Pre-fund not included

**ROSEVILLE CITY SCHOOL DISTRICT
FIRST INTERIM 2019-20
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22
REVENUES				
LCFF	92,851,839	96,922,460	100,652,260	104,298,164
Federal Revenue	254,816	105,560	105,560	105,560
Other State Revenue	4,053,429	3,508,789	2,135,269	2,159,638
Local Revenues	1,097,607	740,061	740,061	740,061
TOTAL REVENUES	98,257,691	101,276,870	103,633,150	107,303,423
EXPENDITURES				
Certificated Salaries	47,895,097	50,173,701	51,670,029	52,955,293
Classified Salaries	8,408,915	8,955,614	9,236,290	9,545,069
Employee Benefits	15,672,022	17,078,935	18,412,335	19,003,445
Books & Supplies	2,343,465	4,819,062	3,422,588	2,783,710
Services and Other Operating Exp	5,108,648	5,585,217	5,729,778	5,771,058
Capital Outlay	987,273	777,860	166,000	166,000
Other Outgo	809,391	718,959	755,652	793,983
Indirect / Direct charges (7300)	(435,521)	(413,024)	(413,024)	(413,024)
TOTAL EXPENDITURES	80,789,290	87,696,324	88,979,648	90,605,534
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	17,468,401	13,580,546	14,653,502	16,697,889
OTHER FINANCING SOURCES/USES	(12,777,763)	(15,944,750)	(16,826,518)	(17,802,570)
NET CHANGE IN FUND BALANCE	4,690,638	(2,364,204)	(2,173,016)	(1,104,681)
PROJECTED BEGINNING FUND BALANCE	19,670,308	24,360,946	21,996,742	19,823,726
PROJECTED ENDING FUND BALANCE	24,360,946	21,996,742	19,823,726	18,719,045
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid expenses	285,560	266,376	266,376	266,376
Restricted:				
Committed:				
Maintenance	441,164	400,000	400,000	400,000
Curriculum Adoption	4,500,000	2,155,158	1,140,192	1,140,192
Bus Replacement	-	332,000	166,000	-
New School Start-Up	450,000	420,000	400,000	370,000
K-8 Musical Instruments	150,000	100,000	50,000	-
Safety Measures	219,250	149,278	117,678	86,078
Student Information System	-	-	-	-
Classroom Televisions	233,731	1,628	-	-
Technology Replacement	167,732	-	-	-
WiFi Upgrade	400,000	365,900	331,287	297,424
Assigned:				
Carryover--Site & District	1,919,001	1,402,359	1,402,359	1,402,359
Unassigned:				
3% Designation	3,517,023	3,730,542	3,759,607	3,811,188
Additonal 2% Board Reserve	2,344,682	2,487,028	2,506,405	2,540,792

**ROSEVILLE CITY SCHOOL DISTRICT
FIRST INTERIM 2019-20
MULTI YEAR PROJECTION
RESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22
REVENUES				
LCFF	1,998,124	1,927,274	1,927,274	1,927,274
Federal Revenue	3,983,017	4,112,635	4,112,635	4,112,635
Other State Revenue	11,894,728	6,713,453	6,713,453	6,714,112
Local Revenues	6,049,030	6,331,842	6,013,986	6,013,986
TOTAL REVENUES	23,924,899	19,085,204	18,767,348	18,768,007
EXPENDITURES				
Certificated Salaries	9,489,632	10,101,509	10,164,082	10,226,655
Classified Salaries	5,149,240	6,159,736	6,287,736	6,415,736
Employee Benefits	13,315,743	9,982,205	10,057,907	10,136,050
Books & Supplies	1,880,320	3,580,604	2,826,846	2,451,584
Services and Other Operating Exp	4,089,510	4,371,993	4,444,993	4,544,993
Capital Outlay	470,912	182,255	182,255	182,255
Other Outgo	1,907,824	2,163,757	2,263,757	2,363,757
Indirect / Direct charges (7300)	141,620	113,024	113,024	113,024
TOTAL EXPENDITURES	36,444,801	36,655,083	36,340,600	36,434,054
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(12,519,902)	(17,569,879)	(17,573,252)	(17,666,048)
OTHER FINANCING SOURCES/USES	13,013,489	16,260,482	17,142,250	18,118,302
NET CHANGE IN FUND BALANCE	493,587	-1,309,397	-431,002	452,254
PROJECTED BEGINNING FUND BALANCE	4,214,367	4,707,954	3,398,557	2,967,555
PROJECTED ENDING FUND BALANCE	4,707,954	3,398,557	2,967,555	3,419,809
COMPONENTS OF ENDING BALANCE				
Pre-Paid Expenditures	-	-	-	-
Restricted Reserves:				
Federal	176,458	176,458	176,458	176,458
State	4,085,268	2,775,871	2,344,869	2,797,123
Local	446,228	446,228	446,228	446,228
Curriculum Adoption (Lottery)	-	-	-	-

**ROSEVILLE CITY SCHOOL DISTRICT
FIRST INTERIM 2019-20
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS**

	2018-19	2019-20	2020-21	2021-22
REVENUES				
LCFF	94,849,963	98,849,734	102,579,534	106,225,438
Federal Revenue	4,237,833	4,218,195	4,218,195	4,218,195
Other State Revenue	15,948,157	10,222,242	8,848,722	8,873,749
Local Revenues	7,146,637	7,071,903	6,754,047	6,754,047
TOTAL REVENUES	122,182,590	120,362,074	122,400,498	126,071,429
EXPENDITURES				
Certificated Salaries	57,384,729	60,275,210	61,834,111	63,181,948
Classified Salaries	13,558,155	15,115,350	15,524,026	15,960,805
Employee Benefits	28,987,765	27,061,140	28,470,242	29,139,495
Books & Supplies	4,223,785	8,399,666	6,249,434	5,235,294
Services and Other Operating Exp	9,198,158	9,957,210	10,174,771	10,316,051
Capital Outlay	1,458,185	960,115	348,255	348,255
Other Outgo	2,717,215	2,882,716	3,019,409	3,157,740
Indirect / Direct charges	(293,901)	(300,000)	(300,000)	(300,000)
TOTAL EXPENDITURES	117,234,091	124,351,407	125,320,248	127,039,588
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	4,948,499	(3,989,333)	(2,919,750)	(968,159)
OTHER FINANCING SOURCES/USES	235,726	315,732	315,732	315,732
NET CHANGE IN FUND BALANCE	5,184,225	(3,673,601)	(2,604,018)	(652,427)
PROJECTED BEGINNING FUND BALANCE	23,884,675	29,068,900	25,395,299	22,791,281
PROJECTED ENDING FUND BALANCE	29,068,900	25,395,299	22,791,281	22,138,854
COMPONENTS OF ENDING BALANCE				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenses	285,560	266,376	266,376	266,376
Restricted:	4,707,954	3,398,557	2,967,555	3,419,809
Committed:				
Maintenance	441,164	400,000	400,000	400,000
Curriculum Adoption	4,500,000	2,155,158	1,140,192	1,140,192
Bus Replacement	-	332,000	166,000	-
New School Start-Up	450,000	420,000	400,000	370,000
K-8 Musical Instruments	150,000	100,000	50,000	-
Safety Measures	219,250	149,278	117,678	86,078
Student Information System	-	-	-	-
Classroom Televisions	233,731	1,628	-	-
Technology Replacement	167,732	-	-	-
Wi-Fi Upgrade	400,000	365,900	331,287	297,424
Assigned:				
Carryover--Site & District	1,919,001	1,402,359	1,402,359	1,402,359
Unassigned:				
3% Designation	3,517,023	3,730,542	3,759,607	3,811,188
Additional 2% Board Reserve	2,344,682	2,487,028	2,506,405	2,540,792
Unassigned Balance	9,722,803	10,176,473	9,273,821	8,394,636

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)	District Regular	11,075.00		
	Charter School		0.00	
	Total ADA	11,075.00	11,042.69	-0.3%
1st Subsequent Year (2020-21)	District Regular	11,175.00		
	Charter School			
	Total ADA	11,175.00	11,142.00	-0.3%
2nd Subsequent Year (2021-22)	District Regular	11,275.00		
	Charter School			
	Total ADA	11,275.00	11,242.00	-0.3%

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	11,502	11,528		
Charter School				
Total Enrollment	11,502	11,528	0.2%	Met
1st Subsequent Year (2020-21)				
District Regular	11,602	11,628		
Charter School				
Total Enrollment	11,602	11,628	0.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,702	11,728		
Charter School				
Total Enrollment	11,702	11,728	0.2%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	10,186	10,554	
Charter School			
Total ADA/Enrollment	10,186	10,554	96.5%
Second Prior Year (2017-18)			
District Regular	10,449	10,850	
Charter School			
Total ADA/Enrollment	10,449	10,850	96.3%
First Prior Year (2018-19)			
District Regular	10,924	11,346	
Charter School	0		
Total ADA/Enrollment	10,924	11,346	96.3%
		Historical Average Ratio:	96.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	11,043	11,528		
Charter School	0			
Total ADA/Enrollment	11,043	11,528	95.8%	Met
1st Subsequent Year (2020-21)				
District Regular	11,142	11,628		
Charter School				
Total ADA/Enrollment	11,142	11,628	95.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,242	11,728		
Charter School				
Total ADA/Enrollment	11,242	11,728	95.9%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	97,268,853.00		
1st Subsequent Year (2020-21)	101,029,588.00	100,658,343.00	-0.4%	Met
2nd Subsequent Year (2021-22)	104,707,554.00	104,304,247.00	-0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	61,231,372.85	71,548,457.06	85.6%
Second Prior Year (2017-18)	66,759,799.68	74,760,412.12	89.3%
First Prior Year (2018-19)	71,976,033.92	80,789,290.29	89.1%
Historical Average Ratio:			88.0%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	76,208,250.00	87,696,324.00	86.9%	Met
1st Subsequent Year (2020-21)	79,318,654.00	88,979,648.00	89.1%	Met
2nd Subsequent Year (2021-22)	81,503,807.00	90,605,534.00	90.0%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	4,027,256.00	4,218,195.00	4.7%	No
1st Subsequent Year (2020-21)	4,027,256.00	4,218,195.00	4.7%	No
2nd Subsequent Year (2021-22)	4,027,256.00	4,218,195.00	4.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	8,653,230.00	10,222,242.00	18.1%	Yes
1st Subsequent Year (2020-21)	8,700,916.00	8,848,722.00	1.7%	No
2nd Subsequent Year (2021-22)	8,737,736.00	8,873,749.00	1.6%	No

Explanation:
(required if Yes)

The District has budgeted \$1,387,535 in Special Education Early Intervention Preschool Grant funds for the 2019-20 fiscal year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	6,401,317.00	7,071,903.00	10.5%	Yes
1st Subsequent Year (2020-21)	6,421,317.00	6,754,047.00	5.2%	Yes
2nd Subsequent Year (2021-22)	6,441,317.00	6,754,047.00	4.9%	No

Explanation:
(required if Yes)

Since 2019-20 budget adoption the District received \$317,856 in one-time funds from the close out of its 1992 bond. In addition, the District is projected to receive additional AB 602 funding in the amount of \$197,294. The additional AB 602 funding has been carried forward into 2020-21 and 2021-22.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	8,281,865.00	8,399,666.00	1.4%	No
1st Subsequent Year (2020-21)	6,109,554.00	6,249,434.00	2.3%	No
2nd Subsequent Year (2021-22)	5,093,716.00	5,235,294.00	2.8%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	9,298,898.00	9,957,210.00	7.1%	Yes
1st Subsequent Year (2020-21)	8,930,108.00	10,174,771.00	13.9%	Yes
2nd Subsequent Year (2021-22)	9,109,136.00	10,316,051.00	13.2%	Yes

Explanation:
(required if Yes)

The District posted \$208,832 in 2018-19 carryover to services and other operating expenditures. In addition, the District has budgeted \$279,319 in additional 2019-20 services and other operating expenditures for Special Education which was partially offset by a reduction in salary and benefits. The District has also budgeted additional 2020-21 and 2021-22 costs related to the opening of Riego Creek Elementary School in August 2020.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	19,081,803.00	21,512,340.00	12.7%	Not Met
1st Subsequent Year (2020-21)	19,149,489.00	19,820,964.00	3.5%	Met
2nd Subsequent Year (2021-22)	19,206,309.00	19,845,991.00	3.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	17,580,763.00	18,356,876.00	4.4%	Met
1st Subsequent Year (2020-21)	15,039,662.00	16,424,205.00	9.2%	Not Met
2nd Subsequent Year (2021-22)	14,202,852.00	15,551,345.00	9.5%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

The District has budgeted \$1,387,535 in Special Education Early Intervention Preschool Grant funds for the 2019-20 fiscal year.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

Since 2019-20 budget adoption the District recieved \$317,856 in one-time funds from the close out of its 1992 bond. In addition, the District is projected to receive additional AB 602 funding in the amount of \$197,294. The additional AB 602 funding has been carried forward into 2020-21 and 2021-22.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

The District posted \$208,832 in 2018-19 carryover to services and other operating expenditures. In addition, the District has budgeted \$279,319 in additional 2019-20 services and other operating expenditures for Special Education which was partially offset by a reduction in salary and benefits. The District has also budgeted additional 2020-21 and 2021-22 costs related to the opening of Riego Creek Elementary School in August 2020.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,730,543.00	3,730,659.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,699,053.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.2%	10.4%	9.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	3.5%	3.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(2,364,204.00)	87,696,324.00	2.7%	Met
1st Subsequent Year (2020-21)	(2,173,016.00)	88,979,648.00	2.4%	Met
2nd Subsequent Year (2021-22)	(1,104,681.00)	90,605,534.00	1.2%	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2019-20)	25,395,299.00		Met
1st Subsequent Year (2020-21)	22,791,281.00		Met
2nd Subsequent Year (2021-22)	22,138,854.00		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2019-20)	25,423,529.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,043	11,142	11,242
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	124,351,407.00	125,320,248.00	127,039,588.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	124,351,407.00	125,320,248.00	127,039,588.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,730,542.21	3,759,607.44	3,811,187.64
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,730,542.21	3,759,607.44	3,811,187.64

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,730,543.00	3,759,608.00	3,811,188.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,176,471.00	9,273,821.00	8,394,636.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	13,907,014.00	13,033,429.00	12,205,824.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.18%	10.40%	9.61%
District's Reserve Standard (Section 10B, Line 7):	3,730,542.21	3,759,607.44	3,811,187.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(16,308,413.00)	(16,260,482.00)	-0.3%	(47,931.00)	Met
1st Subsequent Year (2020-21)	(16,717,791.00)	(17,142,250.00)	2.5%	424,459.00	Met
2nd Subsequent Year (2021-22)	(17,076,518.00)	(18,118,302.00)	6.1%	1,041,784.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District's contribution to Special Education continues to increase, however the District is closely monitoring Special Education expenditures.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01 8011	01 7438/7439	338,960
Certificates of Participation	4	25 8681	25 7438/7439	5,730,000
General Obligation Bonds	9	51 8611	51 7433/7434	20,968,418
Supp Early Retirement Program	5	01 8011	01/7438/7439	1,365,743
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				28,403,121

Type of Commitment (continued)	Prior Year (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	230,026	259,315	205,838	146,811
Certificates of Participation	1,246,250	1,246,353	1,240,383	1,243,258
General Obligation Bonds	2,275,875	2,368,125	2,443,563	2,541,438
Supp Early Retirement Program	579,073	457,750	354,814	333,362
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	4,331,224	4,331,543	4,244,598	4,264,869
Has total annual payment increased over prior year (2018-19)?	Yes	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

2019-20 total annual payments are \$319 greater than 2018-19 annual payments. All subsequent years meet the standard.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

--

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	10,455,507.00	10,455,507.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	10,455,507.00	10,455,507.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Feb 05, 2019	Feb 05, 2019

e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2019-20)	1,191,448.00	1,191,448.00
1st Subsequent Year (2020-21)	1,191,448.00	1,191,448.00
2nd Subsequent Year (2021-22)	1,191,448.00	1,191,448.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

Current Year (2019-20)	295,426.00	259,246.00
1st Subsequent Year (2020-21)	219,998.00	219,998.00
2nd Subsequent Year (2021-22)	207,418.00	207,418.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2019-20)	295,426.00	259,246.00
1st Subsequent Year (2020-21)	219,998.00	219,998.00
2nd Subsequent Year (2021-22)	207,418.00	207,418.00

d. Number of retirees receiving OPEB benefits

Current Year (2019-20)	50	46
1st Subsequent Year (2020-21)	45	45
2nd Subsequent Year (2021-22)	38	38

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	583.6	598.4	603.4	608.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

--	--	--

Certificated (Non-management) Health and Welfare (H&W) Benefits

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Certificated (Non-management) Attrition (layoffs and retirements)

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	295.3	315.1	323.1	327.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year (may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption? Yes
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	63.0	67.0	68.0	68.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2. n/a
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4. No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(15,916.00)	0.00	(300,000.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	15,916.00	0.00	300,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	15,916.00	(15,916.00)	300,000.00	(300,000.00)	0.00	0.00		